

**Office of Chief Counsel
Internal Revenue Service
memorandum**

CC:TEGE:GLGC:CHI:PPDavis

POSTU-156875-06

OCT 15 2007

date:

to: Marsha A. Ramirez
Director, Exempt Organizations Examinations

from: Nancy J. Marks
Division Counsel/Associate Chief Counsel
(Tax Exempt & Government Entities)

subject: **Proposed Notice of Church Tax Examination**
[REDACTED]
Examination Notice Deadline OCTOBER 19, 2007

My staff and I have reviewed the proposed Notice of Church Tax Examination (NCTE) to be issued to [REDACTED]. We have concluded that the NCTE as revised meets the four legal requirements of I.R.C. § 7611(b)(3). We agree with the agent's conclusion, based on the organization's responses, that the political intervention issues were properly resolved at the inquiry stage. However, the organization's responses raise other potentially significant concerns identified in the Notice of Church Tax Inquiry issued on April 20, 2007. Accordingly, we have no objections to the issuance of the proposed NCTE. If you have any questions about this matter, do not hesitate to contact me.

By: 

Nancy J. Marks
Division Counsel/Associate Chief Counsel
(Tax Exempt & Government Entities)

PMTA: 01243